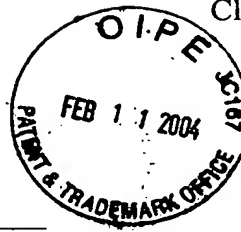


I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

On February 9, 2004

TOWNSEND and TOWNSEND and CREW LLP

By: Margaret K. Stept



2652
PATENT
Docket No.: 16869S-040000US
Client Ref. No.: W0028-01EW

RECEIVED

FEB 13 2004

Technology Center 2600

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Hideo Yamakura, et al.

Application No.: 10/025,154

Filed: December 18, 2001

For: Magnetic Head and Method of
Manufacturing the Same

Examiner: David Donald Davis

Art Unit: 2652

**RESPONSE TO RESTRICTION
REQUIREMENT**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Restriction Requirement dated January 9, 2004, counsel for Assignee elects to prosecute the claims of Group I (claims 1-6) without prejudice.

Counsel further wishes to change the title of the invention to read:

Thin-film Magnetic Head

If the Examiner believes a telephone conference would expedite prosecution of this application, please telephone the undersigned at 650-326-2400.

Respectfully submitted,

Robert C. Colwell
Reg. No. 27,431

TOWNSEND and TOWNSEND and CREW LLP
Two Embarcadero Center, Eighth Floor
San Francisco, California 94111-3834
Tel: (415) 576-0200
Fax: (415) 576-0300
RCC:mks